IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 24TH MAY 2007 / 3RD JYAISHTA 1929

WP(C).No. 15296 of 2007(U)

PETITIONER:

M. VASANTHAMALAR, W/O.K.K.MADHESWARAN,
DOOR NO.39, TIRUNAGAR COLONY,KARUVEPPAMPATTI POST,
THIRICHENGODE, NAMAKKAL DISTRICT, TAMIL NADU.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:

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1. SALES TAX INSPECTOR,
SALES TAX CHECK POST, MEENAKSHIPURAM,
PALAKKAD DISTRICT.

2. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, KERALA GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SHRI. MATHEW GEORGE, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15296 of 2007 U

Dated, this the 24th day of May, 2007

J U D G M E N T

Petitioner is challenging Ext.P2 order detaining an earth moving equipment at the sales tax check post by the 1st respondent. Petitioner's case is that the equipment was given on hire to a contractor in Kerala and it is seized while being brought to Kerala. Petitioner does not want to continue the contract and therefore he wants to take back the item to Tamil Nadu. In the circumstances, writ petition is disposed of directing 1st respondent to release the equipment for taking back to Tamil Nadu, on petitioner filing a bond of undertaking before the 1st respondent that the equipment will not be brought again to Kerala for hire without taking registration under VAT or KGST Act.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg